



State of Washington  
Department of Revenue

# Excise Tax Advisory

Excise Tax Advisories (ETA) are interpretive statements issued by the Department of Revenue under authority of RCW 34.05.230. ETAs explain the Department's policy regarding how tax law applies to a specific issue or specific set of facts. They are advisory for taxpayers; however, the Department is bound by these advisories until superseded by Court action, Legislative action, rule adoption, or an amendment to or cancellation of the ETA.

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1998

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## LITTLE LEAGUE BASEBALL CONCESSION SALES

Issued August 31, 1967

Little League Baseball operates by virtue of a congressional charter of federal incorporation signed into law by President Lyndon B. Johnson on July 16, 1964. All funds collected through concession stand sales go for the support of these activities. The officers and coaches of this baseball program proffer their services on a voluntary basis and receive neither wages nor gratuities for such services from these Little League treasuries.

The concessions are operated in conjunction with baseball contests sponsored by the aforesaid organization during an annual season of approximately two and one-half months. Sales are made by volunteers, either minor children or participants in the baseball program or by their parents. Because of the temporary and sporadic nature of the activities, turnover of volunteer help, and small amounts involved in the concession transactions, the collection of the Retail Sales Tax, bookkeeping, and filing of excise tax returns are impractical requirements for Little Leagues to observe.

Under the particular facts set forth above, the Department of Revenue, under authority of RCW 82.08.080, will not require concessions operated seasonally by national or regional chartered youth baseball organizations for their own support to secure a Certificate of Registration and to collect the Retail Sales Tax.

Little League concession stand operators must pay Retail Sales Tax on the purchase price of all commodities they sell. Vendors of such commodities will not be permitted to accept resale certificates.

***ETBS have been made Excise Tax Advisories, and have retained their old number. Advisories with a 2 (plus three digits) are new advisories, ETBs that have been revised and readopted after review under the Department's regulatory improvement program, or advisories that have been revised and/or readopted.***

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This same treatment in special cases may be extended to other youth groups conducting temporary sales for benevolent purposes, but only after special authorization by the Department of Revenue.